

Report on the

**Board of Public Accountancy**  
**State of Alabama**  
Montgomery, Alabama

**October 1, 2019 through September 30, 2021**

Filed: February 4, 2022



**Department of**  
**Examiners of Public Accounts**

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*Rachel Laurie Riddle, Chief Examiner*



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*Chief Examiner*

**State of Alabama**  
Department of  
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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Board of Public Accountancy, Montgomery, Alabama, for the period October 1, 2019 through September 30, 2021. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

*Charnelle Martin*

Charnelle Martin  
Examiner of Public Accounts

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## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Board of Public Accountancy October 1, 2019 through September 30, 2021**

This report presents the results of an examination of the Board of Public Accountancy (the “Board”) and a review of the Board’s compliance with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12. Our examination was performed to determine whether the public officers, agents, and employees of the Board properly and lawfully accounted for all money and other public assets, or resources received, disbursed, or in the custody of the Board. Our examination included determining compliance by the Board with state laws and regulations that pertain to financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. As a part of our examination, we also reviewed internal control policies and procedures relating to the areas listed above. Our examination did not encompass managerial and operational matters, such as whether the Board accomplished its mission or its regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The Board operates under the authority of the *Code of Alabama 1975*, Sections 34-1-1 through 34-1-22 and Section 40-12-71. By law, the Board exercises license/regulatory authority over individuals and businesses engaged in the public accounting profession.

The Board is comprised of seven members who are appointed by the Governor and confirmed by the Senate. Six members of the Alabama State Board of Public Accountancy shall be certified public accountants in good standing with the board and one member of the board shall be a public member who is not under the jurisdiction of the board but shall at the time of his or her appointment be an active and reputable member of the Alabama business community. All appointments shall be effective on October 1 for four-year terms unless an appointment is made for an unexpired term. No person who has served two successive complete terms on the board shall be eligible for reappointment until after the lapse of one year.

The Executive Director, who is appointed by the Board, supervises the day-to-day operations of the agency. The Executive Director serves at the pleasure of the Board.

The Board operates from a Special Revenue Fund 0352 maintained in the State Treasury. The Board's operating funds are derived from fees collected by the Board in carrying out its statutory mission. Unexpended balances in the Board's fund at year-end remains on hand for subsequent expenditure.

The Board owned nonconsumable personal property consisting of office furniture, computers, and equipment. Nonconsumable personal property in the custody of the Board was compared with property records maintained by the Property Inventory Control Division of the State Auditor's Office. No discrepancies were noted.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

### **EXIT CONFERENCE**

Board Members and the Executive Director were invited to an exit conference held by telephone on January 19, 2022. Individuals in attendance were: D. Boyd Busby, Executive Director, and Amy Thompson, Chief of Staff; along with Maria L. Catledge, Robin Hutcheson, and Charnelle Martin from the Department of Examiners of Public Accounts.

***Schedule of Cash Receipts, Disbursements and Balances***  
***For the Period October 1, 2019 through September 30, 2021***

	2020-2021	2019-2020
<b><u>Receipts</u></b>		
Licensing Fees	\$ 1,076,526.78	\$ 1,137,301.12
Professional or Occupational Exam Fees	421,568.81	346,418.74
Miscellaneous Fees	140.00	100.00
Professional or Occupational Board Penalties	204,700.00	170,011.50
Total	<u>1,702,935.59</u>	<u>1,653,831.36</u>
<b><u>Disbursements</u></b>		
Personnel Costs	626,000.98	597,329.97
Employee Benefits	207,626.69	205,612.63
Travel, In-State	2,663.57	3,184.17
Travel, Out-of-State		17,245.24
Repairs and Maintenance	801.02	2,614.71
Rentals and Leases	120,190.21	125,764.37
Utilities and Communications	21,339.31	19,103.37
Professional Services	480,838.17	382,192.02
Supplies, Materials, and Operating Expenses	14,859.26	25,105.03
Transportation Equipment Operations	225.24	1,981.63
Capital Outlay		112,013.23
Other Equipment Purchases	6,137.97	23,541.63
Total	<u>1,480,682.42</u>	<u>1,515,688.00</u>
Excess of Receipts Over Disbursements	222,253.17	138,143.36
Cash Balances at Beginning of Year	<u>1,820,985.51</u>	<u>1,682,842.15</u>
Cash Balances at End of Year	2,043,238.68	1,820,985.51
Reserved for Unpaid Obligations	<u>(49,686.55)</u>	<u>(63,245.13)</u>
Unobligated Cash Balances at End of Year	<u>\$ 1,993,552.13</u>	<u>\$ 1,757,740.38</u>

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***Board Members and Official***  
***October 1, 2019 through September 30, 2021***

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<b>Board Members</b>		<b>Term Expires</b>
Hon. Connie Sheppard-Harris, CPA	Chairman	2022
Hon. Wim Schaffers, CPA	Member	2021
Hon. Delbert Madison	Member	2023
Hon. J. Earl Blackmon, CPA	Member	2023
Hon. Steven M. Barranco, CPA	Member	2020
Hon. Steve Grice, CPA, Ph.D.	Member	2023
Hon. Michael Kintz, CPA	Member	2023
Hon. Rita Massey Prince, CPA	Member	2024

**Official**

Mr. D. Boyd Busby, CPA	Executive Director Board of Public Accountancy RSA Plaza, Suite 226 770 Washington Avenue Montgomery, AL 36104 (334) 242-5700 <a href="http://www.asbpa.alabama.gov">http://www.asbpa.alabama.gov</a>
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